

STATE OF MINNESOTA  
OFFICE OF ADMINISTRATIVE HEARINGS  
FOR THE BOARD OF ACCOUNTANCY

In the Matter of  
Ronald J. Petrie, L.P.A.,  
License No. 1,275

**FINDINGS OF FACT,  
CONCLUSIONS AND  
RECOMMENDATION**

The above-entitled matter came on for a prehearing conference before Administrative Law Judge (ALJ) George Beck at 3:30 p.m. on December 18, 1998, at 125 Golden Rule Building, 85 East Seventh Place, St. Paul, Minnesota, 55101.

Louis Hoffman, Assistant Attorney General, Health & Licensing Section, 525 Park Street, Suite 500, St. Paul, Minnesota 55103-2106, appeared on behalf of the Board of Accountancy ("the Board"). There was no appearance by or on behalf of Ronald J. Petrie, the Respondent.

NOTICE

This Report is a recommendation, not a final decision. The Board will make a final decision after a review of the record. The Board may adopt, reject, or modify the Findings of Fact, Conclusions, and Recommendations contained herein. Pursuant to Minn. Stat. § 14.61, the final decision of the Board shall not be made until this Report has been made available to the parties to the proceeding for at least ten days. An opportunity must be afforded to each party adversely affected by this Report to file exceptions and to present argument to the Board. Parties should contact Dennis J. Poppenhagen, Executive Secretary, Minnesota Board of Accountancy, 125 Golden Rule Building, 85 East Seventh Place, St. Paul, Minnesota, 55101, telephone (612) 296-7937, to ascertain the procedure for filing exceptions or presenting argument.

STATEMENT OF ISSUES

The issues in this contested case proceeding are whether Respondent failed to renew his individual license in a timely manner, in violation of Minn. Stat. § 326.20, subd. 1; practiced public accounting without an active license, in violation of Minn. Stat. § 326.211, subds. 1, 2, and 5; failed to apply for an active or inactive license and pay the appropriate fees, in violation of Minn. R. 1100.1900, subp. 1 and 1100.2200; committed acts discreditable to the profession, in violation of Minn. R. 1100.4300; failed to submit continuing professional education credits to the Board, in violation of Minn. R. 1100.6500 B; failed to submit a practice monitoring report, in violation of Minn. R. 1100.9100; violated a statute or rule the Board is empowered to enforce, in violation of Minn. Stat. § 326.229, subd. 4(a)(1); and whether Respondent's conduct constitutes grounds for justifying the Board to condition, limit, suspend or revoke Respondent's certificate and license.

Based upon the record in this matter, the Administrative Law Judge makes the following:

#### FINDINGS OF FACT

1. The Notice of and Order for Prehearing Conference and Hearing in this matter was served upon the Respondent, Ronald J. Petrie, by first class mail at 217 Cedar Street, P.O. Box 478, St. Joseph, Minnesota 56374, on November 2, 1998.

2. The Notice of and Order for Prehearing Conference and Hearing mailed to the Respondent included the following notice after the sentence notifying Respondent of the time and location of the Prehearing Conference:

You are urged to attend. Failure to do so may prejudice your rights in this matter, may result in the allegations being taken as true, and may be the basis for disciplinary action against your certificate and license to practice public accounting.

3. The Respondent did not file any Notice of Appearance with the Administrative Law Judge or make any prehearing request for a continuance or any other relief. The Respondent did not appear at the prehearing conference scheduled for December 18, 1998, or have an appearance made on his behalf.

4. Because the Respondent failed to appear at the prehearing conference in this matter, he is in default. Pursuant to Minn. R. 1400.6000 (1997), the allegations contained in the Notice of and Order for Prehearing Conference and Hearing are hereby taken as true and incorporated into these Findings of Fact.

Based upon the foregoing Findings of Fact, the Administrative Law Judge makes the following:

#### CONCLUSIONS

1. The Board and the Administrative Law Judge have jurisdiction in this matter pursuant to Minn. Stat. §§ 14.50, 214.10, and 326.165 to 326.229 (1998).

2. The Board has given proper notice of the hearing in this matter and has fulfilled all relevant substantive and procedural requirements of law and rule.

3. The conduct described in the Notice of and Order for Prehearing Conference and Hearing constitutes violations of Minn. Stat. § 326.20, subd. 1; § 326.211, subds. 1, 2, and 5; § 326.229, subd. 4(a)(1) (1998); Minn. R. 1100.1900, subp. 1; 1100.2200; 1100.4300; 1100.6500 B; and 1100.9100 (1997).

Based on the foregoing Conclusions, the Administrative Law Judge makes the following:

#### RECOMMENDATION

IT IS HEREBY RECOMMENDED: that disciplinary action be taken against the public accountant certificate and license of Ronald J. Petrie.

Dated this \_\_\_\_ day of January, 1999.

S/ George A. Beck  
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GEORGE A. BECK  
Administrative Law Judge

NOTICE

Pursuant to Minn. Stat. § 14.62, subd. 1, the agency is required to serve its final decision upon each party and the Administrative Law Judge by first class mail.

Reported: Default.